

**BEFORE THE ALASKA OFFICE OF ADMINISTRATIVE HEARINGS ON REFERRAL
BY THE COMMISSIONER OF REVENUE**

In the Matter of	)	
	)	
T.G	)	OAH No. 25-1144-PFD
	)	
<u>2024 Permanent Fund Dividend</u>	)	

DECISION

I. Introduction

T.G’s application for the 2024 Alaska Permanent Fund Dividend (PFD) was postmarked on April 5, 2024, and received by the Permanent Fund Dividend Division (“Division”) on April 8, 2024. The Division denied that application because it was not received or postmarked before the March 31 filing deadline. After Mr. G requested an informal conference to challenge this denial, the Division upheld its denial decision. Thirty-five days after Mr. G received notice the Division was upholding their denial, he requested a formal hearing. Since this was five days after the deadline for requesting such a hearing, the Division moved to dismiss the hearing as untimely.

The Division’s motion to dismiss is granted because Mr. G has not demonstrated reasonable cause for the late filing of his formal hearing request. Even if it was possible to overlook that procedural issue, the Division’s denial would still be upheld on the merits since Mr. G admits he filed his PFD application late, and he has failed to demonstrate that he qualifies for any exceptions to the application deadline.

II. Background

Mr. G failed to participate in the hearing by correspondence, so the following facts are undisputed and based on the submissions of the Division.

The Division received Mr. G’s 2024 PFD application on April 8, 2024, in an envelope that was postmarked on April 5, 2024.¹ On September 27, 2024, the Division denied Mr. G’s PFD application as untimely.² On October 28, 2024, Mr. G requested an informal conference to review the denial.³ In his request he stated his wife thought she had sent the applications before the deadline but when they returned from a funeral on April 4,

¹ Ex. 1, at 1 & 5.

² Ex. 2.

³ Ex. 3.

2024, the envelope containing the applications was on the counter.⁴ On February 26, 2025, the Division upheld their denial, finding it was Mr. G's responsibility to ensure his application was timely delivered.⁵

On April 2, 2025, Mr. G requested this formal hearing by correspondence.⁶ The Division submitted a position statement and six exhibits, while Mr. G failed to participate.

III. Discussion

Under 15 AAC 05.030, formal hearings must be requested within 30 days of the decision on an informal hearing. However, the 30-day appeal window does not apply if the applicant "demonstrates a reasonable cause for the failure to file within this period."⁷ Similarly, the administrative law judge may waive the appeal deadline if adherence to it "would work an injustice."⁸ The Division issued an informal decision in this matter on February 26, 2025. Mr. G submitted his request for a formal hearing on April 2, 2025. That is five days after the thirty-day window in which a formal hearing may be requested. As Mr. G failed to submit anything during this hearing by correspondence, he has failed to demonstrate any reasonable cause for that delay or demonstrate why a dismissal for untimeliness would be an injustice. Accordingly, Mr. G's request must be found untimely.

Moreover, even if reasonable cause to extend that deadline could be demonstrated, Mr. G failed to submit a timely application for the 2024 PFD. Accordingly, as discussed below, the Division was correct to deny his application as untimely.

Strict rules govern PFD eligibility and would allow only one outcome here. Under AS 43.23.011, an application for a PFD needs to be filed by March 31. Under 15 AAC 23.103(a), the application must be received by the department or postmarked by that date to be timely filed. An application will be untimely even if the application was signed and mailed before the deadline but not postmarked until afterwards.⁹ These requirements place the onus of meeting the deadline squarely upon the applicant. This burden is made even more clear by 15 AAC 23.103(g), which plainly states that it is "an individual's responsibility to ensure that an application is timely delivered to the department." Those

⁴ Ex. 3, at 2.

⁵ Ex. 4.

⁶ Ex. 5.

⁷ 15 AAC 05.010(b)(5).

⁸ 15 AAC 05.030(k).

⁹ 15 AAC 23.103(a).

rules have a few special exemptions governing, for example, individuals serving in the armed forces or postal errors,¹⁰ but Mr. G has no apparent claim to those exceptions so they are not discussed further here.

Under the regulations governing this hearing, the individual challenging the division's decision "has the burden of proving that the action by the department to which that person objects is incorrect."¹¹ This must be proven by the preponderance of the evidence.¹² This means for Mr. G to have been successful in this matter, he needed to demonstrate that it is more likely than not that he submitted his application on time or that some exception applies.

Unfortunately, Mr. G's only statements in requesting informal review and a formal hearing were admissions that his application was not mailed until after the deadline. He suggests that it was his wife who forgot to submit the application, but that is not relevant here given his obligation to ensure timely submission. All that matters is that he admitted it was filed late and he failed to demonstrate an exception might apply. Accordingly, he has failed to meet his burden here, and the Division was correct in denying his 2024 PFD application.

IV. Conclusion

As Mr. G failed to timely request a hearing in this matter the Division's Motion to Dismiss is granted. Moreover, even if his hearing request had been timely the Division's denial was still appropriate since Mr. G's PFD application was submitted impermissibly late. Therefore, the Division's denial of the 2024 PFD application submitted by Mr. G is **AFFIRMED**.

Dated: June 26, 2025

Signed

Garrison A. Todd
Administrative Law Judge

¹⁰ See, e.g., AS 43.23.011(b); 15 AAC 23.103(g).

¹¹ 15 AAC 05.030(h).

¹² 2 AAC 64.290(c).

Adoption

This Order is issued under the authority of AS 43.05.010 and AS 44.17.010. The undersigned, on behalf of the Commissioner of Revenue and in accordance with AS 44.64.060, adopts this Decision as the final administrative determination in this matter.

Judicial review of this decision may be obtained by filing an appeal in the Alaska Superior Court in accordance with Alaska R. App. P. 602(a)(2) within 30 days after the date of this decision.

DATED this 18th day of August, 2025.

By: Signed

Signature
Garrison A. Todd

Name
Administrative Law Judge

Title

[This document has been modified to conform to the technical standards for publication. Names may have been changed to protect privacy.]